



புதுச்சேரி மாநில அரசிதழ்

La Gazette de L'État de Poudouchéry

The Gazette of Puducherry

PART - I

சிறப்பு வெளியீடு

EXTRAORDINAIRE

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அதிகாரம் பெற்ற
வெளியீடு

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No.	Puducherry	Tuesday	24th	October	2017

GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 39/CT/2017-18, Puducherry, dated 24th October 2017)

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 23 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following amendment in the notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G.O. Ms. No. 34/CT/2017-18, dated the 20th September, 2017, published in the Gazette of Puducherry, Extraordinary, Part-I, No. 145, dated the 20th September, 2017, namely:—

In the said notification, in the Table—

(i) for serial number 9 and the entries relating thereto, the following shall be substituted, namely:—

“9	Textile (handloom products), Handmade shawls, stoles and scarves	Including 50, 58, 61, 62, 63”;
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(ii) after serial number 28 and the entries relating thereto, the following shall be inserted, namely:—

“29	Chain stitch	Any chapter
30	Crewel, namda, gabba	Any chapter
31	Wicker willow products	Any chapter
32	Toran	Any chapter
33	Articles made of shola	Any chapter”.

2. This notification shall be deemed to have come into effect from the 13th day of October, 2017.

(By order of the Lieutenant-Governor)

Dr. V. CANDAVELOU, I.A.S.,
Commissioner-*cum*-Secretary
to Government (Finance).

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(*G.O. Ms. No. 40/CT/2017-18, Puducherry, dated 24th October 2017*)

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 6 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) (hereafter in this notification referred to as “Puducherry GST Act”), on the recommendations of the Council, the Lieutenant-Governor, Puducherry, hereby specifies that the Officers appointed under the Central Goods and Services Tax Act, 2017 (Central Act No. 12 of 2017) (hereafter in this notification referred to as the “CGST Act”) who are authorised to be the proper Officers for the purposes of section 54 or section 55 of the CGST Act (hereafter in this notification referred to as “the said Officers”) by the Commissioner in the Board, shall act as proper Officers for the purpose of sanction of refund under section 54 or section 55 of the Puducherry GST Act, read with the rules made thereunder, in respect of a registered person located in the territorial jurisdiction of the said Officers who applies for the sanction of refund to the said Officers.

2. This notification shall be deemed to have come into force from the 13th day of October, 2017

(By order of the Lieutenant-Governor)

Dr. V. CANDAVELOU, I.A.S.,
Commissioner-*cum*-Secretary
to Government (Finance).

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 41/CT/2017-18, Puducherry, dated 24th October 2017)

NOTIFICATION

In exercise of the powers conferred by section 148 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) (hereafter in this notification referred to as the 'said Act'), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby notifies the registered person whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees or the registered person whose aggregate turnover in the year in which such person has obtained registration is likely to be less than one crore and fifty lakh rupees and who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the State tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter-IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

2. This notification shall be deemed to have come into force from the 13th day of October, 2017.

(By order of the Lieutenant-Governor)

Dr. V. CANDAVELOU, I.A.S.,
Commissioner-cum-Secretary
to Government (Finance).

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 43/CT/2017-18, Puducherry, dated 24th October 2017)

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 10 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G.O. Ms. No. 9/A1/CT/2017, dated the 29th June, 2017, published in the Gazette of Puducherry, Extraordinary, Part-I, No. 94, dated 29th June, 2017, namely:—

In the said notification, for the words "seventy-five lakh rupees", the words, "one crore" shall be substituted.

2. This notification shall be deemed to have come into force from the 13th day of October, 2017.

(By order of the Lieutenant-Governor)

Dr. V. CANDAVELOU, I.A.S.,
Commissioner-cum-Secretary
to Government (Finance).

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 44/CT/2017-18, Puducherry, dated 24th October 2017)

NOTIFICATION

THE PUDUCHERRY GOODS AND SERVICES TAX
(REMOVAL OF DIFFICULTIES) ORDER, 2017

Order No. 01/2017 – State Tax

Whereas, certain difficulties have arisen in giving effect to the provisions of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), hereinafter in this order referred to as the said Act, in so far as it relates to the provisions of section 10 of the said Act;

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, the Lieutenant-Governor, Puducherry, on recommendations of the Council, hereby makes the following Order, namely:—

1. This Order may be called the Puducherry Goods and Services Tax (Removal of Difficulties) Order, 2017.

2. For the removal of difficulties,—

(i) it is hereby clarified that if, a person supplies goods and/or services referred to in clause (b) of paragraph 6 of Schedule-II of the said Act and also supplies any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, the said person shall not be ineligible for the composition scheme under section 10 subject to the fulfilment of all other conditions specified therein.

(ii) it is further clarified that in computing his aggregate turnover in order to determine his eligibility for composition scheme, value of supply of any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

(By order of the Lieutenant-Governor)

Dr. V. CANDAVELOU, I.A.S.,
Commissioner-cum-Secretary
to Government (Finance).